

**RECEIVED**

MAY 24 2006

OFFICE OF  
JUDGE TENA CAMPBELL  
IN THE UNITED STATES DISTRICT COURT  
DISTRICT OF UTAH, CENTRAL DIVISION

FILED  
U.S. DISTRICT COURT

2006 MAY 25 A 10:03

UNITED STATES OF AMERICA, : Case No. 2:06CV193 TC

Petitioner, :

v. :

**ORDER**DAVID L. APOSHIAN, : District Judge Tena Campbell  
Magistrate Judge Brooke Wells

Respondent.

DISTRICT OF UTAH

BY: \_\_\_\_\_  
DEPUTY CLERK

The United States of America filed a petition to enforce its November 16, 2005 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). This Court issued an Order to Show Cause on March 9, 2006, which referred this matter to Magistrate Judge Wells under 28 U.S.C. § 636(b)(3) and directed her to hear the evidence and make a written recommendation to this Court for proper disposition. United States v. Jones, 581 F.2d 816, 817 (10th Cir. 1978) (referring IRS summons enforcement to magistrate judge under 28 U.S.C. § 636(b)(3)). After reviewing the record de novo, I adopt the Magistrate Judge's Report and Recommendation and find that Respondent has failed to show cause why he should not be compelled to comply with the Summons. Consequently, I order Respondent to provide to the IRS the information requested in the Summons **within 20 days** after service upon Respondent of this Order.

DATED this 23 day of May 2006.

BY THE COURT:



Tena Campbell, United States District Court Judge

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I am an employee of the United States Attorney's Office for the District of Utah, and that a copy of the foregoing Order was mailed, postage prepaid, this 24th day of May, 2006 to the following:

David L. Aposhian  
P.O. Box 27651  
Salt Lake City, UT 84127

A handwritten signature in black ink, appearing to be "David L. Aposhian", written over a horizontal line.